

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT

SCHOOL FACILITY PROGRAM
PROPOSTION 51 MODERNIZATION FUND
FINANCIAL HARDSHIP REHABILITAION
PERFORMANCE AUDIT

OFFICE OF PUBLIC SCHOOL CONSTRUCTION
APPLICATION NUMBER 58/69757-00-001

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018
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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Trustees
Happy Valley Elementary School District
Santa Cruz, California

Report on the Performance Audit

We have conducted a performance audit of Happy Valley Elementary School District (District) School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001), for the period ended March 31, 2018.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the Appendix B of the 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit was limited to the objectives listed on page 4 of this report which includes determining the District's compliance with the performance requirements under applicable provisions of Education Code Section 41024, for LEAs receiving funds (commencing April 1, 2017) pursuant to the *Leroy F. Greene School Facilities Act* of 1998 (Education Code Section 17070.10 of Chapter 12.5, Title 1, Division 1, Part 10).

Management's Responsibility

Management is responsible for the District's compliance with those requirements. Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the, School Facility Program, Proposition 51 Modernization Grant, Financial Hardship Rehabilitation. Accordingly, we do not express any assurance on internal control.

Conclusion

With the exception of the recommendation as indicated in the summary of audit findings, our results of our tests indicated that, in all significant respects, the District expended the School Facility Program, Proposition 51 Modernization Funds, Financial Hardship Rehabilitation funds for the period ended March 31, 2018 in accordance with the requirements of Proposition 51, as specified by the School Facility Bond Fund Audits, for the specific projects developed by the District's Board of Trustees.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than this specified party.

Robertson & Associates, CPAs

Lakeport, California
November 4, 2020

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
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BACKGROUND INFORMATION

The School Facility Program (SFP) was created in 1998. The SFP funding is provided in the form of per-pupil grants, with supplemental grants for site development, site acquisition, and other specific project costs when an application is eligible for them. In most cases, applications are reviewed once and presented to the State Allocation Board (SAB) for approval to obtain funding, regardless of project size. Before the SFP, under the Lease Purchase Program (LPP), projects were awarded grants incrementally in multiple phases.

The SFP allows school districts independence and flexibility to determine the scope of new construction or modernization projects. In return, the SFP requires that the school district accept responsibility for the outcome of the project. All state grants are considered to be a full and final apportionment by the SAB. For the most part, cost overruns, legal disputes, and other unanticipated costs are the responsibility of the district. On the other hand, savings resulting from school district's efficient management of certain projects accrue to the school district alone, unless financial hardship assistance was provided. Interest earned on the state and local funds also belongs to the district unless financial hardship assistance was provided. Savings and interest may be used by the school district for any other capital outlay project in the school district. See Section 13, "Additional SFP Requirements and Features" for more information on project savings and which programs allow for the district to retain savings.

The SFP provides funding grants for school districts to acquire school sites, construct new school facilities, and modernize existing school facilities. The two major funding types available are "new construction" and "modernization." The new construction grant provides funding on a 50/50 state and local match basis. The modernization grant provides funding on a 60/40 state and local match basis. School districts that are unable to provide some or all of the local match requirement, and meet financial hardship criteria, may qualify for additional State funding (see Section 10 "Financial Hardship").

Approval by the Division of the State Architect (DSA) is required before signing a contract for any new construction, modernization and/or alteration projects for which State funding is provided in order to ensure that districts are providing adequately safe facilities to students. Education Code Section 17072.30 requires that school districts obtain DSA approval of their project's plans and specifications before submitting a funding application to OPSC. DSA approval ensures that plans and specifications comply with Title 24 of the California Building Code, which defines California's requirements for structural safety, fire and life safety, and accessibility. School districts that sign construction contracts before obtaining DSA approval risk their project's eligibility for state funding. The only exceptions to this requirement are for relocatable buildings and certain construction delivery methods, such as design-bid-build, for which school districts may enter into a contract to acquire the plans and specifications; however, construction cannot commence until DSA approves the final plans and specifications. The date of DSA's approval letter, not the DSA stamp, is considered a valid approval.

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Senate Bill 50 (Greene) was chaptered into law on August 27, 1998, establishing the SFP. The following November, Proposition 1A was approved by voters and legislation required that regulations be approved and in place for acceptance and processing of applications. The SFP continues to evolve through legislative and regulatory changes.

Significant changes took effect with Assembly Bills (AB) 16 and the voter-approved Proposition 47 in November 2002 which included funding for charter school facilities, critically overcrowded schools, and joint-use projects. Additional changes to the program impacted new construction funding including the suspension of priority points, an additional grant for energy efficiency, and several modifications to the determination of eligibility. Added changes that impacted modernization funding include the change of the funding ratio between the state and the school district from 80 percent state and 20 percent school district to 60 percent state and 40 percent school district and included additional grants for energy efficiency and the modernization of buildings 50-years old or older. The passage of Proposition 55 in March 2004 provided additional funding for the programs previously established by AB 16.

AB 127 was signed into law in May 2006 and was approved by the voters in November 2006 as Proposition 1D. As with the prior bonds, these funds were provided to accommodate future enrollment growth, renovate and modernize older school buildings, charter school facilities, and joint-use projects. Proposition 1D also provided new funding for career technical education projects, seismic mitigation projects, environmentally friendly “high-performance” enhancements, and portable classroom building replacements.

Most recently, California voters approved Proposition 51 in November 2016. Proposition 51 was the result of a voter initiative and provides additional funding to continue the new construction and modernization of K–12 public school facilities. This funding is designated for K–12 school districts and charter schools to accommodate future enrollment growth, renovate and modernize older school buildings, and construct and modernize career technical education facilities.

Happy Valley School District’s septic system failed and therefore needed to be replaced.

Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction (OPSC) Application 58/69757-00-001) Funding Application – Form SAB 50-04 was executed on for on August 7, 2017.

The District received the Financial Hardship Approval letter from OPSC on July 31, 2017, awarding \$308,740 of which \$112,140 is Financial Hardship Assistance.

Based on the OPSC Board’s action on June 5, 2017, this project is subject to the Grant Agreement submittal pursuant to School Facility Program Regulation Section 1859.90.4.

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PERFORMANCE AUDIT OBJECTIVES

Performance audit objectives include:

- Identifying if the LEA has projects, which received funding released on or after April 1, 2017, are complete and ready for audit, need to be Reduced to Costs Incurred, or have reported savings which need to be audited. This is accomplished by determining if projects meet the following conditions:
 - Project Complete/Ready for Audit - The project was completed during the 2017/2018 or 2018/2019 fiscal years, or during current fiscal year after 2018/2019
 - Review the “SFP Expenditure Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of completed projects.
<http://www.dgs.ca.gov/opsc/Resources.aspx>
 - Reduction to Costs Incurred - The project failed substantial progress and needs to be reduced to costs incurred, or the LEA requested the project be reduced to costs incurred.
 - Review the “SFP Substantial Progress Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of projects ready to be reduced to costs incurred.
 - Review the project(s) folder on the OPSC website (K-12 Audit Resources) for a letter to the LEA indicating they failed substantial progress on the project or a letter from the LEA requesting the project be reduced to costs incurred.
 - Savings Audit - The LEA reported savings for an applicable SFP project. Review the “SFP Savings Audit Workload” refreshable report on the OPSC website (K-12 Audit Resources) for a list of savings reports submitted by LEAs.
 - Audits must be completed within one year of project completion or termination.
- If yes to any of the conditions above, then we were to perform the audit steps reflected by the type of funding release in the subsequent sections of these audit procedures for any completed projects, projects that failed substantial progress, projects that an LEA requested a reduction to costs incurred, or projects that reported savings.
- If the performance of any of the required audit procedures detailed in the subsequent sections results in an audit finding, then the finding shall be presented in the “Schedule of School Facility Program Summary of Audit Findings”.

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SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from May 31, 2016 to March 18, 2018. The sample of expenditures tested included object and project codes associated with the project. Expenditures incurred subsequent to March 18, 2018, were not reviewed or included within the scope of our audit or in this report.

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PROCEDURES PERFORMED

For the School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001), for the period ended March 31, 2018, the general ledger, project expenditure summary reports, and other District prepared detail for period ended March 31, 2018 were obtained. Within the period audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 51 with regards to the approved project. We performed the following procedures:

Close-out Audit – Financial Hardship Projects

For FH New Construction and Modernization projects identified in Section IA, Step 1 as project complete and ready for audit, the audit procedures in Section IIIA were completed as follows:

- We verified the Grantee has maintained, over the course of the project, a general ledger that reflects expenditures at a Project-specific level that includes fund, resource, project year, goal, function, and object codes for all expenditures for the Project, including furniture and equipment, as they are described in the California School Accounting Manual, Procedure 301: Overview of the Standardized Accounting Code Structure and Procedure 345: Illustrations Using Account Code Structure. Pursuant to Grant Agreement (Section F, paragraph 1).
- We verified that any statutorily required District matching funds have been deposited in the County School Facility Fund or expended by the District from the matching funds source prior to the “Notice of Completion” by inspecting the SAB’s project approval document for the applicable project and supporting accounting records provided by the LEA. The SAB’s project approval document for the applicable project can be obtained on the OPSC’s website (K-12 Audit Resources) <http://www.dgs.ca.gov/opsc/Resources.aspx>.
- We have determined whether expenditures have been expended in accordance with the laws and regulations governing the SFP. We have selected a representative sample of the project expenditures reported on the final form SAB 50-06 and Detailed Listing of Project Expenditures (DLOPE) previously obtained on the OPSC website (K-12 Audit Resources) to perform the following procedures:
 - For each item selected, we agreed and traced expenditures reported on the Final form SAB 50-06 and the DLOPE to the supporting documentation (invoices, contract or purchase order, warrant and posting to the general ledger).
 - We did not find any amounts selected that did not reconcile to the 50-06 and DLOPE. None of the sampled expenditures are prorated over multiple projects. Therefore, the following is not applicable; If the LEA prorated an invoice or contract over multiple projects, verify that the LEA has documentation demonstrating the proration method used.
 - We have determined if the type of project expenditures reported were eligible in accordance with the laws and regulations of the SFP and/or the Advisory Listings in the Grant Agreement (Section G & Section H).
- We have determined if the expenditures were made within an eligible time frame (prior to completion date) by obtaining the Detail Listing of Project Expenditures (DLOPE). We have reviewed all expenditure dates listed in the DLOPE to verify they were within the three or four year time limits.

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- We have reviewed that a project was deemed complete per the criteria detailed in SFP Regulation Section 1859.104(a)(1)(A) or (B). A project is complete three years from the final fund release for an elementary school and four years for a middle or high school. We have reviewed the “Project Transaction Detail” for the final fund release date.
- We have determined that no expenditures were made after the completion date that would make them not eligible for State Funding unless the expenditures were under contract prior to the completion date.
- We have verified the final Detailed Listing of Project Expenditures (DLOPE) grand total for the project reconciles back to the district’s general ledger grand total for the project.
- We have Determined the amount of expenditures that occurred prior to fund release (for each grant received) did not exceed the district’s contribution.
 - We reviewed/checked the SAB Board item and/or the District’s FH approval letter for amount of District contribution applied to the project(s) and compare it to expenditures on the final expenditure report that occurred prior to the fund release. If the expenditures prior to fund release did exceed the district contribution the FH apportionment will be reduced by the amount of the excess.

The steps relating to following were not applicable.

- Similarly determine whether expenditures prior to fund release exceeded the District contribution in each phase if the LEA received a separate design and/or separate site grant before receiving the construction grant.
 - Exception – Per the SAB approved Bridge Financing/Interfund Borrowing policy, the district temporarily borrowed funds to move their FH project(s) along while they were on the unfunded list.
 - The LEA’s project(s) should have FH approval prior to any bridge financing/borrowing otherwise the expenditures will be considered contribution due to expenditure.
 - Any financing instrument issued for bridge financing must be retired within 60 days of receipt of State funding.
 - Any expenditure prior to fund release that exceeded the district contribution will decrease the FH apportionment and increase the district contribution accordingly and those funds will be due the State.

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Planning Costs

We obtained the Architect/Design contracts and perform the following procedures:

- We agreed and traced the final contracted amount to the final billed amount.
- We determined if the expenditures reported for an Architect/Design contract on the Final Form SAB 50-06 and DLOPE were paid to the architect by agreeing to the LEA's General Ledger and final billed amount.

Construction Costs

- We selected 100 percent of construction contracts, including change order amounts, and associated final billed amount and perform the following procedures:
 - We agreed and traced the expenditures and dollar amounts authorized in the contract (after addendums and change orders) to the final billed amounts.
 - We agreed and traced the expenditures reported on the Detailed Listing of Project Expenditures (DLOPE) and General Ledger to the final billed amounts to ensure the expenditures were not over reported. Any expenditure beyond the contract amount (as increased by approved change order amounts) is not eligible for State funding.
- For construction contracts sampled, we inspected documentation substantiating compliance with provisions of the PCC concerning competitive bidding. If the construction contracts were required to follow competitive bidding and the LEA did not comply with the provisions of the PCC concerning competitive bidding, then any reported expenditures associated with those contracts are not eligible for State funding.
- For construction contracts sampled, we inspected documentation substantiating compliance with provisions of the PCC concerning competitive bidding. If the construction contracts were required to follow competitive bidding and the LEA did not comply with the provisions of the PCC concerning competitive bidding, then any reported expenditures associated with those contracts are not eligible for State funding.
- Obtained the approval document from the OPSC website (K-12 Audit Resources) that indicates the LEA estimate of project costs listed 60 percent of the project funding would be spent on hard construction costs. When the LEA submitted their application for funding, they certified that the cost estimate of construction work or construction contract(s) submitted to the Department of State Architect was greater than 60% of the total grant.

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Hard Construction Costs

	Amount	Percentage
60% of Total Grant	\$ 187,804.54	60%
Reported Hard Costs & Percentage	327,667.00	100%
Audited Hard Costs & Percentage	313,007.57	100%
Difference	\$ (14,659.43)	

- We inspected supporting documentation for any transfers of SFP funds out of Fund 35 (School Facility Fund) to other LEA funds and determine if they are allowable.
- We agreed and traced any interest reported on the final Form SAB 50-06 to amounts recorded in the general ledger and other interest documentation.

The following table represents the audited amounts of interest:

Reported Interest	\$ -
Audited Interest	-
Difference	\$ -

The District did not have any reported interest.

- We verified the LEA has (1) established a “Restricted Maintenance Account” for the exclusive purpose of providing ongoing and major maintenance of school buildings, (2) commencing fiscal year 2018-19 has deposited into the account a minimum of three percent of the LEA’s total general fund expenditures for the most recent fiscal year and prior fiscal years after receipt of funds including the fiscal year that it received funds, and (3) has developed an ongoing major maintenance plan that complies with and is implemented under the provisions of Education Code Section 17070.75 and 17070.77, and Grant Agreement Section D, Paragraph 3.

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NEW CONSTRUCTION PROJECT(S)

The section relating to “New Construction Project(s)” was not reviewed or audited because the District did not receive grants for Site Purchase, Site Relocation, and Department of Substance Control Costs in order for reported expenditures in these categories to be considered eligible for State funding. Per SFP Regulation Section 1859.106(a) expenditures reported for Site Hazardous Waste Removal may be eligible even if the project did not receive a grant for Hazardous Waste when it was approved.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP) SUMMARY
(FOR NON-FINANCIAL HARDSHIP CLOSEOUT AUDIT AND FINANCIAL
HARDSHIP CLOSEOUT AUDIT)
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

	<u>Hardship</u>	<u>Dept.</u>
A. State Share: Grant Amount (do not include site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	\$ 196,600.00	
B. Plus District Contribution	18,927.00	
C. Plus Financial Hardship Apportionment	112,140.00	
D. District Share: (B + C = D)	131,067.00	
E. Plus Interest Earned on State Funds	-	
F. Amounts Financed (A + D + E = F)	327,667.00	
G. Reported Expenditures to Office of Public School Construction (do not include expenditures related to site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	313,007.57	
H. Amount Overspent (if reported expenditures more than amounts financed) (G - F = H)	(14,659.43)	
I. Amount of Savings (if reported expenditures less than amounts financed) (F - G = I)	14,659.43	OPSC
J. Ineligible Expenditures - Audit Findings from SFP Summary of Audit Findings	-	CDE
K. Financial Hardship Grant Adjustment - Expenditures Prior to Fund Release that Exceeded District Contributions - Audit Finding from SFP Summary of Audit Findings	-	OPSC
L. Site Grant Adjustments - from Schedule of Site Adjustments Summary	-	OPSC
M. Total Amount to be returned to the State (Non-Financial Hardship For Audit Findings and Site Grant Adjustments) (J + K + L = M)	N/A	
N. Total Amount to be returned to the State - Financial Harship District (I + J + K + L = N)	\$ 14,659.43	

District issued a check representing the project savings in the amount of \$14,659.43 on March 13, 2018. OPSC received the final expenditure report, expenditure worksheet and check on March 26, 2018.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF SCHOOL FACILITY PROGRAM (SFP)
DETERMINATION OF PROJECT SAVINGS
(LEA TO REPORT WITH SAB 50-06 FOR EACH SFP PROJECT)
APPLICATION NUMBER 58/69757-00-001
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	Hardship Reported	Audited	Difference
A. State Share: Grant Amount (do not include site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	\$ 196,600.00	\$ 196,600.00	-
B. Plus District Contribution	18,927.00	18,927.00	-
C. Plus Financial Hardship Apportionment	112,140.00	112,140.00	-
D. District Share: (B + C)	131,067.00	131,067.00	-
E. Plus Interest Earned on State Funds	-	-	-
F. Amounts Financed (A + D + E = F)	327,667.00	327,667.00	-
G. Reported Expenditures to Office of Public School Construction (do not include expenditures related to site acquisition, relocation assistance, hazardous waste removal, or DTSC grants in this figure)	313,007.57	313,007.57	-
H. Amount Overspent (if reported expenditures more than amounts financed) (G - F = H)	(14,659.43)	(14,659.43)	-
I. Amount of Savings (if reported expenditures less than amounts financed) (F - G = I)	14,659.43	14,659.43	-

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
SCHOOL FACILITY PROGRAM
SUMMARY OF AUDIT FINDINGS
APPLICATION NUMBER 58/69757-00-001
MARCH 31, 2018

Happy Valley Elementary School District					
Project Number: 58/69757-00-001					
School Name: Happy Valley Elementary School					
Section	Procedure	Objective	Finding/Outcome	Site Related Amount (OPSC Action)	All other Ineligible Expenditures (CDE Action)
I	A.1.d)	Audits must be completed within one year of project completion or termination.	District did not file audit report within one year or by 12/15/2019.	\$ -	\$ -
			Total:	\$ -	\$ -

District Response

When applicable, the District, in the future will file a timely audit of the School Facility Program Audit.

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CONCLUSION

Except as noted on the Summary of Audit Findings, the results of our tests and procedures indicate that Happy Valley Elementary School District has properly accounted for expenditures of funds held School Facility Program Bond, Proposition 51 Modernization Fund, Financial Hardship Rehabilitation (Office of Public School Construction Application 58/69757-00-001).

Furthermore, the results of our tests and procedures indicate that, in all significant respects, the District complied with the provisions of Education Code Section 41024, for LEAs receiving funds (commencing April 1, 2017) pursuant to the *Leroy F. Greene School Facilities Act* of 1998 (Education Code Section 17070.10 of Chapter 12.5, Title 1, Division 1, Part 10).



BETTY T. YEE
California State Controller

June 24, 2022

Superintendent
Happy Valley Elementary
3125 Branciforte Drive
Santa Cruz, CA 95065

Re: Certification Letter for Happy Valley Elementary School District, Happy Valley Elementary, Rehabilitation No. 58/69757-00-001

The State Controller's Office (SCO) has completed its desk review of the referenced entity's audit report dated March 26, 2018. As a result of the review, we certify that the audit report conforms to the reporting standards contained in the audit guide, *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Appendix B, prescribed in Title 5, California Code of Regulations, section 19810.

If you have any questions regarding this letter, please contact a member of my LEA staff by telephone at (916) 324-6442, or by email at audsfp@sco.ca.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. James", is written over a light gray circular background.

JOEL JAMES, Chief
Financial Audits Bureau
Division of Audits